

MIYATA et al.
Appl. No. 10/720,686
April 8, 2004

REMARKS/ARGUMENTS

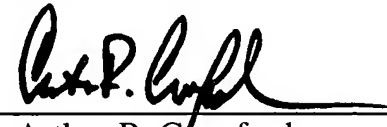
The Abstract of the Disclosure has been amended as required in the Notice of Incomplete Reply mailed April 1, 2004.

An early and favorable Action on the merits is awaited.

Respectfully submitted,

NIXON & VANDERHYE P.C.

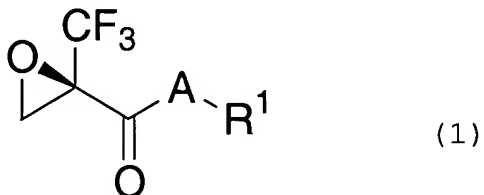
By: _____


Arthur R. Crawford
Reg. No. 25,327

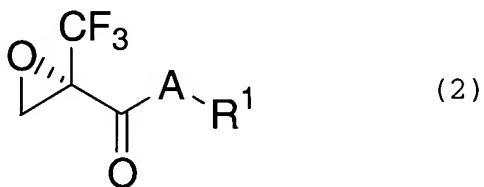
ARC:eaw
1100 North Glebe Road, 8th Floor
Arlington, VA 22201-4714
Telephone: (703) 816-4000
Facsimile: (703) 816-4100

ABSTRACT OF THE DISCLOSURE

Optically active fluorine-containing compounds of the formula (1):



or of formula (2):



are used for producing optically active 3,3,3-trifluoro-2-hydroxy-2-methylpropionic acids.